

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF OKLAHOMA

FILED

APR 25 1997

DOROTHY A. EVANS, CLERK
U.S. BANKRUPTCY COURT
NORTHERN DISTRICT OF OKLAHOMA

In re:)	
)	
JOHN G. GHOSTBEAR and)	
ANNA A. GHOSTBEAR,)	Case No. 97-00556-R
)	
Debtors.)	Chapter 7
)	
JOHN G. GHOSTBEAR and)	
ANNA A. GHOSTBEAR,)	
)	
Plaintiffs,)	
)	
v.)	Adv. No. 97-0071-R
)	
UNITED STATES OF AMERICA,)	
)	
Defendant.)	
)	

JUDGMENT

THIS MATTER comes before the Court upon plaintiffs' Complaint to Determine Dischargeability of Debt filed on March 3, 1997 in which plaintiffs request the Court to determine the dischargeability of plaintiffs' federal income tax liabilities.

WHEREFORE it appearing to the Court that plaintiffs and the United States of America are in agreement as to the disposition of the above-captioned adversary proceeding as to them pursuant to the joint stipulation filed herewith, it is

ORDERED AND ADJUDGED that the stipulation between plaintiffs and the United States of America is hereby APPROVED and ADOPTED by the Court, and it is

FURTHER ORDERED as follows:

1. The plaintiffs filed a Chapter 7 petition in bankruptcy on February 7, 1997.

DOCKETED 4-25-97
Clerk, U.S. Bankruptcy Court
Northern District of Oklahoma

25

2. On March 3, 1997 the plaintiffs filed the above-captioned adversary action seeking a determination of the dischargeability of federal income tax liabilities owed to the United States.

3. The federal income tax liabilities owed by John G. Ghostbear for the 1987, 1988, 1989, 1990, 1991, and 1992 tax years are properly subject to discharge in this bankruptcy proceeding, pursuant to 11 U.S.C. Section 727, if and when a discharge is entered in this case.

4. According to the Internal Revenue Service records, Anne A. Ghostbear does not owe any federal income taxes for the 1987, 1988, 1989, 1990, 1991, and 1992 tax years.

5. The United States properly filed pre-petition Notices of Federal Tax Lien in connection with John G. Ghostbear's 1987, 1988, 1989, 1990, 1991, and 1992 federal income tax liabilities which continue in effect and attach to all existing property and rights to property, including exempt property, belonging to John Ghostbear both on and prior to the filing of the bankruptcy petition. See 11 U.S.C. § 522(c)(2)(B); 26 U.S.C. § 6322.

6. John Ghostbear's 1993, 1994, and 1995 federal income tax liabilities are not dischargeable pursuant to 11 U.S.C. Sections 523(a)(1)(A) and 507(a)(8)(A)(i), Anna Ghostbear's 1994 federal income taxes are not dischargeable pursuant to 11 U.S.C. Sections 523(a)(1)(A) and 507(a)(8)(A)(i), and Anna Ghostbear's trust fund tax liabilities relating to the 1993 and 1994 tax years are not dischargeable pursuant to 11 U.S.C. 507(a)(8)(C).

7. The United States properly filed pre-petition Notices of Federal Tax Lien in connection with John Ghostbear's 1993, 1994, and 1995 federal income tax liabilities, Anna Ghostbear's 1994 federal income tax liabilities, and Anna Ghostbear's 1993 and 1994 trust fund tax liabilities, which continue in effect and attach to all existing property and rights to property,

including exempt property, belonging to John Ghostbear and Anna Ghostbear both prior to and following the filing of the bankruptcy petition. See 11 U.S.C. Section 522(c)(1) and 26 U.S.C. Section 6321.

8. This adversary action is hereby dismissed with prejudice as to the plaintiffs and the United States of America, each party to bear its own litigation expenses, including costs and attorneys' fees.

IT IS SO ORDERED this 24 day of April, 1997.


DANA L. RASURE
UNITED STATES BANKRUPTCY JUDGE